Bankruptcy Case No. 08-1789(BRL)

To whom it may concern,

This letter is to serve notice that I disagree with the determination of my 'Allowed Claim' by Irving Picard.

Quite simply no basis has been given to show that my account is any less than the \$553,589.50 that began in my account on January 2, 2002, plus the \$3909.85 added on February 14, 2002 for a total of \$557,499.35. However, the lawyer's have taken an arbitrary number of \$139,830.71 or just over 25% of the starting account total and then continued adjustments from that point, to come up with an 'Allowed Claim' of \$49,830.71.

This amount is incorrect. I have a right to know how these numbers came to be.

To make me feel like a criminal for investing in Madoff is inappropriate. The SEC had investigated this firm multiple times and never found any fraud, only small infractions. SIPC was to insure this organization as well.

Not only should I have the right to the \$557,499.35 in my account on February 14, 2002, but I believe that I am actually due the full amount of \$985,366.59 in my account on November 30, 2008. Apparently, it is up to the courts to decide that matter.

No basis has been given to show how the numbers decided by the lawyers is appropriate. I ask that you award me the full amount \$557,499.35, the beginning total in my account.

Sincerely,

Bryant Roth Account R0197

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U.S. BANKRUPTCY COURT, SDNY



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